IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

AND
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15641 of 1997

Between:

D.Kasibullodu, s/o Suryanarayana, aged about 45 years, r/o Kakinada, East Godavari District.

..... PETITIONER

AND

Deputy Transport Commissioner, Kakinada, East Godavari District.

.....RESPONDENT

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a writ of Certiorari or any other writ, order or direction, calling for the concerned records and quash the demand notice issued by the respondent herein in his Demand Notice No.32803/A1/96, dt.6-6-97, demanding an amount of Rs.10,094/- towards difference of tax in respect of petitioner's bus AP.5/T.1538.

Counsel for the Petitioner: MR.P.RAJAGOPALA CHARY

Counsel for the Respondent : GP FOR TRANSPORT

The Court made the following

ORDER: (per the Hon'ble Sri Justice Bilal Nazki.J)

The petitioner has been charged with tax on a rate different than his permit, on the ground that the conditions laid down in the permit have been violated.

It is submitted that the matter is covered by the Judgment of the Larger Bench of this Court in *L. Royal Reddy and others v. Government of A.P.*, wherein it has been held that if the conditions of permit are violated, the rate of tax cannot be changed. However, for violation of conditions of permit, the respondent would be at liberty to take recourse to law.

Following the said Judgment, we set aside the demand notice dated 06.06.1997 and allow the writ petition. However, the respondent is at liberty to proceed against the petitioner for violation of the conditions of permit, if he so desires. No order as to costs.

(BILAL NAZKI. J)

---------- (S. ANANDA REDDY. J)

Date: 26.10.2004

Ksld

To

1. Deputy Transport Commissioner, Kakinada, East Godavari District

2. Two CCs to GP for Transport, High Court Buidings, Hyderabad (OUT)

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